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IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

SU CHANG MUN; KELLY BERNIER-
MUN, a/k/a KELLY LYNN MUN; VASILY
LITVINCHUK; NATALIYA LITVINCHUK;
YURIY ROMANYU; CITY OF
SACRAMENTO; COUNTY OF
SACRAMENTO DEPARTMENT OF
CHILD SUPPORT SERVICES.

Defendants.

Case No. 2:25-cv-01406-DJC-AC

**STIPULATION AND PROPOSED
ORDER REGARDING DISCLAIMER OF
INTEREST AND DISMISSAL OF CITY
OF SACRAMENTO**

1. Pursuant to 26 U.S.C. §§ 7401 and 7403, Plaintiff United States of America filed this action on May 19, 2025, to enforce its federal tax liens on real property commonly known as 1623 Kathleen Avenue, Sacramento, CA 95815 (the "Kathleen Avenue Property").

2. The Kathleen Avenue Property is located in the County of Sacramento. Following is a legal description of the Kathleen Avenue Property:

PARCEL NO. 1:

THE EAST 52 FEET OF THE WEST 102 FEET OF THE EAST 167.6 FEET OF THE SOUTH 150 FEET OF LOT 1 IN BLOCK 46 AS SHOWN ON THE "PLAT OF NORTH SACRAMENTO SUBDIVISION NO. 8", RECORDED IN BOOK 13 OF MAPS, MAP NO. 49, RECORDS OF SAID COUNTY.

PARCEL NO. 2:

AN EASEMENT FOR SEWER PURPOSES OVER, ACROSS AND UNDER THE EAST 4 FEET OF THE SOUTH 100 FEET OF THE WEST 50 FEET OF THE EAST 167.6 FEET OF LOT 1 IN BLOCK 46 AS SHOWN ON THE "PLAT OF NORTH SACRAMENTO SUBDIVISION NO. 8", RECORDED IN BOOK 13 OF MAPS, MAP NO. 49, RECORDS OF SAID COUNTY.

1 3. The United States named the City of Sacramento as a defendant in this
2 action, pursuant to 26 U.S.C. § 7403(b), because it may claim an interest in the
3 Kathleen Avenue Property.

4 4. The United States filed an amended complaint pursuant to Rule 15(a)(1)
5 on May 17, 2025 to add an additional defendant who may claim an interest in the
6 Kathleen Avenue Property. ECF No. 12.

7 5. The United States served the City of Sacramento with a copy of the
8 original complaint and summons on June 3, 2025. ECF No. 11. The United States
9 mailed a copy of the amended complaint to the City of Sacramento on May 17, 2025.
10 The United States also sent a copy of the amended complaint by email to counsel for
11 the City of Sacramento on May 18, 2025.

12 6. The City of Sacramento disclaims any interest in the Kathleen Avenue
13 Property, including, but not limited to, interests connected to the liens recorded in the
14 County of Sacramento Recorder's Office which are attached as Exhibit A.

15 7. The City of Sacramento and the United States stipulate and agree that the
16 City of Sacramento should not share in the proceeds of any foreclosure sale ordered by
17 the Court in this action and should be dismissed from this action.

18 8. The United States and the City of Sacramento agree that each party shall
19 bear their own costs, including attorney's fees.

20 The parties therefore respectfully request that the Court dismiss the City of
21 Sacramento from this action pursuant to Rule 41(a)(2).

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Respectfully submitted,

Dated: June 25, 2025



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Attorney for the City of Sacramento

IT IS SO ORDERED.

Dated this 27th day of June, 2025.



THE HONORABLE DANIEL J. CALABRETTA
UNITED STATES DISTRICT JUDGE